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Confirmation No.: 8683

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Deted: September 15, 2008 Signature:

Docket No.: IKW-004

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Masaki Kondo et al.

Application No.: 10/734056

Art Unit: 3724

Filed: December 10, 2003

For: CUTTING TOOL Examiner: S. Choi

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated June 16, 2006, finally rejecting claims 1-2 and 9, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.